

**EXHIBIT B**

**DETAILED RECORD OF FEES AND EXPENSES**

**Freedom VCM Interco, Inc. and Freedom VCM, Inc.  
Chilmark Partners, LLC  
February 26, 2025 - April 30, 2025**

**Summary of Services Rendered by Project**

<b>Project Code</b>	<b>Nature of Services</b>	<b>Hours</b>	<b>Amount</b>
1	Review of documents, court filings, and other due diligence related to investigation	102.1	\$ 110,389.50
2	Preparation for and attendance of court hearings	-	\$ -
3	Preparation of discussion material, financial analysis or other reports	161.6	\$ 175,465.50
4	Meetings, calls and correspondence with other professionals and parties in interest	44.3	\$ 53,728.50
5	Interviews and/or depositions with parties in interest	47.5	\$ 58,930.50
6	Travel	-	\$ -
7	Administration	7.1	\$ 7,140.00
<b>TOTAL</b>		<b>362.6</b>	<b>\$ 405,654.00</b>

**Summary of Services Rendered by Professional**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
Michael Kennedy, Member	171.3	\$ 218,407.50
Aaron Taylor, Member	30.7	\$ 39,142.50
Jamie Ellis, Member	129.8	\$ 132,396.00
Daniel Nystrom, Associate	30.8	\$ 15,708.00
<b>TOTAL</b>	<b>362.6</b>	<b>\$ 405,654.00</b>

**Freedom VCM Interco, Inc. and Freedom VCM, Inc.**February 26, 2025 - April 30, 2025 Time Detail  
Chilmark Partners, LLC**Michael Kennedy, Member**

<b>Date</b>	<b>Description of Work</b>	<b>Hours</b>	<b>Code</b>
2/26/2025	Call with Avi Luft at Akin Gump to discuss the assignment and retention	0.4	7
2/27/2025	Review bankruptcy court filings (Disclosure Statement, First Day Motions, Declarations, etc.)	3.0	1
2/27/2025	Call with Akin (AL, BK) to discuss the assignment and potential deliverables.	0.8	4
2/27/2025	Review internal administrative documents and comments	0.8	7
2/28/2025	Review public materials in connection with investigation analysis	2.3	1
2/28/2025	Review of documents in connection with investigation	1.7	1
2/28/2025	Review documents associated with preliminary sources and uses	1.6	1
2/28/2025	Review bankruptcy court filings (Disclosure Statement, First Day Motions, Declarations, etc.)	0.8	1
3/1/2025	Review of documents in connection with investigation	1.5	1
3/1/2025	Prepare analysis and preliminary interview questions related to documents reviewed related to discovery material	3.8	1
3/1/2025	Prepare preliminary analysis of documents in advance of call with counsel	1.1	3
3/1/2025	Call with Akin (AL, RT, POB) regarding research related to upcoming witness interviews.	1.4	4
3/1/2025	Internal (AT, JE) call to discuss deliverables for scheduled call with counsel the next day	0.8	4
3/2/2025	Revise preliminary analysis of documents in advance of call with counsel	1.0	3
3/2/2025	Prepare discussion materials for Akin related to interview subjects	3.3	3
3/2/2025	Follow-up diligence and communications with Akin re: discovery material for investigation matters	0.8	4
3/2/2025	Call with Akin team members re: preliminary assessment of document and needed information for investigation analysis	1.3	4
3/2/2025	Internal (JE, AT) follow-up call re: update materials re investigation analysis	0.5	4
3/3/2025	Review bankruptcy court transcripts	2.5	1
3/3/2025	Prepare discussion materials for Akin related to investigation matters	1.4	3
3/3/2025	Follow-up discussion with Akin (AL) re: interview status	0.3	4
3/3/2025	Attend and participate at interview with third party	4.0	5
3/4/2025	Call with Akin (AL) re: status update	0.5	4
3/4/2025	Attend and participate at interview with third-party	5.8	5
3/5/2025	Analysis of recent document received related to investigation matters	1.5	3
3/6/2025	Analysis of recent document received related to investigation matters	2.3	3
3/6/2025	Prepare discussion material related to investigation matters	2.6	3
3/6/2025	Internal discussions (JE) regarding documents reviewed in connection with investigation	0.5	4
3/6/2025	Call with client (MW) and Akin (AL, BK, MS) re: status update on investigation to date and future interviews	0.8	4
3/6/2025	Call with Akin team members regarding various documents received in response to open inquiries re: discovery	1.4	4
3/6/2025	Internal discussions (JE) regarding analysis	0.5	4
3/7/2025	Preparation of data requests and follow-up questions	1.0	3
3/7/2025	Preparation for outline and document review for future interview	3.2	3
3/7/2025	Attend and participate at interview with third-party	4.0	5
3/7/2025	Call with individual at FRG regarding discovery materials	1.2	5
3/8/2025	Research and response to Akin question related to discovery material	0.8	1
3/9/2025	Review discussion materials	0.2	4
3/9/2025	Attend HoldCo board meeting	0.2	5
3/9/2025	Follow-up call(s) with client (MW) and Akin (AL, MS) re: board meeting	0.3	4
3/9/2025	Call with Akin lit team members in preparation for upcoming third party interview	1.4	4
3/10/2025	Review additional data from company and prepare analysis of certain discovery material related to investigation matters	0.5	3
3/10/2025	Prepare and communicate follow-up questions to Akin by email	0.7	4
3/10/2025	Attend and participate at interview with third-party	4.6	5
3/11/2025	Review additional data from company and prepare analysis of certain discovery material related to investigation matters	0.8	3
3/11/2025	Call with Akin (AL) in preparation for valuation analysis	0.5	4
3/11/2025	Call with Alix Partners (James Shen, others) to discuss various topics and documents	0.5	4
3/11/2025	Attend and participate at interview with third-party	5.6	5
3/12/2025	Review discovery material related to investigation matters and bankruptcy matters	2.3	1
3/12/2025	Call with Akin (AL) re: investigation work product	1.1	4
3/12/2025	Attend and participate at interview with third-party	4.1	5

## Freedom VCM Interco, Inc. and Freedom VCM, Inc.

February 26, 2025 - April 30, 2025 Time Detail

Chilmark Partners, LLC

## Michael Kennedy, Member (cont.)

Date	Description of Work	Hours	Code
3/13/2025	Review discovery material related to investigation matters and bankruptcy matters	1.5	1
3/13/2025	Call with Akin (AL) re: investigation work product	0.5	4
3/13/2025	Attend and participate at interview with third-party	4.1	5
3/14/2025	Review discussion material re: investigation matters	0.7	1
3/14/2025	Attend and participate at interview with third-party	3.0	5
3/15/2025	Prepare, review and update financial analysis related to investigation matters	1.4	3
3/15/2025	Call with Akin (AL) re: investigation work product	1.4	4
3/18/2025	Review demonstrative requested by Akin	0.6	1
3/18/2025	Review of valuation reports of proposed experts	2.3	1
3/18/2025	Call with Akin (AL) re: investigation work product	0.4	4
3/19/2025	Review, comment and provide update on claim analysis demonstrative	0.3	3
3/19/2025	Call with Akin (AL, RT, DH) re: claims analysis	1.7	4
3/20/2025	Prepare and distribute document with additional commentary for report	0.4	3
3/20/2025	Communications with Ashby (MD) re: demonstrative	0.5	4
3/21/2025	Review of valuation reports of proposed experts	3.6	1
3/21/2025	Communications by email with Akin re: status update and timing of report	0.4	4
3/23/2025	Review follow-up emails correspondence from Debtor counsel re: discovery material	0.4	1
3/24/2025	Review of information received from Alix	1.5	1
3/24/2025	Correspondence with counsel (AL, RT, DH) re: investigation work product	0.7	4
3/25/2025	Review and analysis of valuation reports of proposed experts	2.5	1
3/25/2025	Review and provide comments on draft report, correspondence with counsel	2.5	3
3/25/2025	Communications by email with Akin re: revisions and support for report material	0.7	4
3/26/2025	Review and provide comments on draft report, correspondence with counsel	1.2	1
3/26/2025	Review and analysis of valuation reports of proposed experts	2.8	1
3/27/2025	Review proposals and correspondence	0.8	1
3/27/2025	Prepare analysis and discussion material related to expert reports	3.8	3
3/27/2025	Call with Akin (BK) re status update and plan settlement matters	0.3	4
3/28/2025	Prepare analysis and discussion material related to expert reports	5.7	3
3/28/2025	Attend Board meeting	0.6	4
3/29/2025	Call with Akin (BK, AL, MS) re: plan matters	0.3	4
3/30/2025	Review and prepare analysis related to discovery material and investigation matters	3.1	3
3/31/2025	Review and prepare analysis related to discovery material and investigation matters	2.2	3
3/31/2025	Prepare discussion material for M Wartell/Akin	1.1	3
3/31/2025	Call(s) with M Wartell and Akin (BK, AL, MS) re status update	1.1	4
4/1/2025	Review recent court filings	0.7	1
4/1/2025	Review and prepare analysis related to discovery material and investigation matters	1.9	3
4/1/2025	Call with M Wartell and Akin (BK, AL, MS) re status update	0.5	4
4/1/2025	Call with Debtor advisors (K&E/Ducera) and Akin (BK, AL, MS) re status update	0.5	4
4/1/2025	Call with Akin (AL) re call follow-up	0.4	4
4/2/2025	Review and prepare analysis related to discovery material and investigation matters	2.1	3
4/2/2025	Call with AL re: status update	0.2	4
4/2/2025	Review amended plan documents	0.3	4
4/2/2025	Email communications with K&E and Akin (BK) re: comments	0.5	5
4/2/2025	Call with Akin (BK) and Kirkland (DH, etc.) re: amended plan	0.6	4
4/3/2025	Communications with Akin (AL) re: amended plan and court hearing	0.2	4
4/4/2025	Review and prepare analysis of rebuttal reports	3.3	3
4/4/2025	Call with M Wartell and Akin (BK, AL, MS) re status update	0.7	4
4/7/2025	Review and prepare analysis of rebuttal reports	2.5	3
4/8/2025	Review and prepare analysis of rebuttal reports	3.8	3
4/9/2025	Review recent court filings	0.4	1
4/10/2025	Preparation of valuation-related materials	2.8	3
4/10/2025	Call with M Wartell and Akin (BK, AL, MS) re: status update	0.5	4
4/11/2025	Preparation discussion material re: valuation reports	3.2	3
4/12/2025	Preparation of valuation-related materials	6.7	3
4/13/2025	Preparation of valuation-related materials	0.7	3
4/16/2025	Review term sheets provided by counsel	0.4	3
4/17/2025	Review updated term sheets provided by counsel	0.3	3
<b>TOTAL</b>		<b>171.3</b>	

**Freedom VCM Interco, Inc. and Freedom VCM, Inc.**

February 26, 2025 - April 30, 2025 Time Detail

Chilmark Partners, LLC

**Aaron Taylor, Member**

<b>Date</b>	<b>Description of Work</b>	<b>Hours</b>	<b>Code</b>
2/27/2025	Call with Avi Luft and Brad Kahn at Akin Gump to discuss the assignment and potential deliverables.	0.8	4
2/28/2025	Review of documents including proxy statement, disclosure statement, documents provided by counsel	4.0	1
3/1/2025	Prepare analysis re: investigation matters	3.0	3
3/1/2025	Call with Avi Luft, Roxanne Tizraves, and Patrick O'Brien at Akin Gump to discuss upcoming witness interviews.	1.4	4
3/1/2025	Internal (MK, JE) call to discuss deliverables for scheduled call with counsel the next day	0.8	4
3/2/2025	Analysis of transactions before/after take private	2.0	3
3/2/2025	Call with Akin (AL, RT) regarding preliminary review of documents, review discussion material	1.3	4
3/2/2025	Internal follow-up call re: update materials	0.5	4
3/3/2025	Analysis of documents related to the take private transaction	1.5	1
3/3/2025	Follow-up discussion with Akin (AL) re: interview status	0.4	4
3/3/2025	Interview with third party	4.0	5
3/4/2025	Analysis of documents provided in discovery related to investigation matters	2.0	1
3/5/2025	Analysis of documents provided in discovery related to investigation matters	1.7	1
3/6/2025	Analysis of documents provided in discovery related to investigation matters	1.3	1
3/6/2025	Call with Akin (AL, RT) regarding various documents received in response to open inquiries re: discovery material	1.5	4
3/9/2025	Review and analysis of board discussion materials	1.0	1
3/10/2025	Review and analysis of documents related to take investigation matters	2.5	1
3/11/2025	Prepares analysis of discovery documents related to investigation matters	1.0	3
	<b>TOTAL</b>	<b>30.7</b>	

**Freedom VCM Interco, Inc. and Freedom VCM, Inc.**

February 26, 2025 - April 30, 2025 Time Detail

Chilmark Partners, LLC

**Jamie Ellis, Member**

<b>Date</b>	<b>Description of Work</b>	<b>Hours</b>	<b>Code</b>
2/27/2025	Preparation of retention application	2.1	3
2/27/2025	Call with Avi Luft and Brad Kahn at Akin Gump to discuss the assignment and potential deliverables.	0.8	4
2/28/2025	Review of disclosure statement	1.9	1
2/28/2025	Review of documents related to investigation matters	6.6	1
2/28/2025	Preparation of investigation work product	2.4	3
3/1/2025	Analysis of discovery material and preparation of investigation work product as requested by counsel	7.3	3
3/1/2025	Call with Avi Luft, Roxanne Tizravesh, and Patrick O'Brien at Akin Gump to discuss research related to upcoming witness interviews.	1.4	4
3/1/2025	Internal call with Mike Kennedy and Aaron Taylor at Chilmark to discuss deliverables for scheduled call with Akin the following day	0.8	4
3/2/2025	Analysis of discovery material and preparation of investigation work product as requested by counsel	5.5	3
3/2/2025	Call with Akin Gump team members to discuss upcoming witness interviews.	1.3	4
3/2/2025	Internal follow-up call re: update materials	0.5	4
3/3/2025	Review of discovery material and prepare investigation work product	2.3	1
3/5/2025	Review of materials shared by counsel related to investigation matters	1.3	1
3/6/2025	Analysis of discovery material and preparation of investigation work product as requested by counsel	2.5	3
3/6/2025	Preparation of demonstratives and outline for upcoming meeting with individual knowledgeable about investigation matters	2.4	3
3/6/2025	Internal discussion with Mike Kennedy regarding documents received from counsel in connection with investigation analysis	0.5	4
3/6/2025	Call with Akin team members regarding various documents received in response to open inquiries re: discovery documents	1.4	4
3/6/2025	Internal discussions with Mike Kennedy at Chilmark regarding analysis of documents in connection with investigation	0.5	4
3/7/2025	Review and analysis of certain discovery material related to investigation	3.3	1
3/7/2025	Preparation of demonstrative for counsel related to investigation matters	1.4	3
3/7/2025	Preparation of outline for upcoming interview with third-party as requested by counsel	1.2	3
3/7/2025	Call with individual at FRG regarding discovery materials	1.2	5
3/9/2025	Call with Akin team members in preparation for future interview	1.4	4
3/9/2025	Provided comments related to draft retention application	0.5	5
3/10/2025	Attend and participate at interview with third-party	4.7	5
3/11/2025	Prepare investigation work product	3.1	1
3/11/2025	Call with Alix Partners (James Shen, others) to discuss various topics and documents	0.5	4
3/12/2025	Prepare investigation work product	2.9	3
3/12/2025	Research and analysis requested by counsel regarding the investigation matter. Sent email to counsel summarizing findings.	3.9	3
3/13/2025	Review of documents covering investigation matters	2.0	1
3/14/2025	Preparation of demonstrative requested by counsel related to investigation matters	4.3	3
3/14/2025	Incorporating comments from counsel into retention application	1.5	7
3/15/2025	Incorporating comments from counsel into retention application	0.4	7
3/17/2025	Prepare investigation work product	4.5	3
3/18/2025	Review of valuation report/testimony	1.1	1
3/18/2025	Preparation of demonstrative requested by counsel pertaining to discovery materials	3.8	3
3/19/2025	Review of valuation report/testimony	1.4	1
3/19/2025	Research and analysis of matters related to investigation	0.8	1
3/19/2025	Preparation of demonstrative requested by counsel related to investigation matters and discovery material	0.4	3
3/19/2025	Virtual meeting with Avi Luft, David Hill, and Roxanne Tizravesh of Akin Gump investigation matters	1.7	4
3/19/2025	Documentation for conflicts check in connection with retention application	0.5	7
3/20/2025	Preparation of demonstrative materials requested by counsel related to investigation matters	4.5	3

**Freedom VCM Interco, Inc. and Freedom VCM, Inc.**

February 26, 2025 - April 30, 2025 Time Detail

Chilmark Partners, LLC

**Jamie Ellis, Member (cont.)**

<b>Date</b>	<b>Description of Work</b>	<b>Hours</b>	<b>Code</b>
3/24/2025	Review of documents from Debtors' counsel pertaining to investigation matters	1.5	1
3/24/2025	Preparation of retention application	0.8	7
3/25/2025	Comment on work product re investigaiton analysis	2.0	1
3/25/2025	Preparation of materials related to investigaiton analysis work product	1.8	3
3/25/2025	Preparation of retention application	1.1	7
3/26/2025	Final review of investigation work product	2.8	1
3/28/2025	Financial analysis with respect to valuation reports	3.8	3
3/28/2025	Final review and preparation of retention application	0.8	7
4/4/2025	Review of valuation expert reports	4.3	1
4/9/2025	Review of valuation expert reports	7.3	3
4/10/2025	Preparation of discussion materials re: valution expert reports	8.2	3
4/11/2025	Preparation of discussion materials re: valution expert reports	2.7	3
4/12/2025	Final review of materials related to valuation reports.	0.2	3
	<b>TOTAL</b>	<b>129.8</b>	

**Daniel Nystrom, Associate**

<b>Date</b>	<b>Description of Work</b>	<b>Hours</b>	<b>Code</b>
2/28/2025	Review of disclosure statement and other court filings	2.8	1
3/3/2025	Review of documents provided by counsel	3.8	1
3/4/2025	Review of documents related to investigation matters	1.2	1
3/5/2025	Review and analysis of certain documents related to investigation	3.7	3
3/6/2025	Review and analysis of certain documents related to investigation	1.5	3
3/10/2025	Review of specific documents provided by counsel related to investigation	1.0	1
3/25/2025	Review comments and make changes to retention application	0.8	7
4/4/2025	Review of valuation reports submitted by proposed experts	5.6	1
4/9/2025	Preparation of discussion materials re: valution expert reports	4.4	3
4/10/2025	Preparation of discussion materials re: valution expert reports	3.8	3
4/11/2025	Preparation of discussion materials re: valution expert reports	2.2	3
	<b>TOTAL</b>	<b>30.8</b>	